

Preparation of FINANCIAL STATUS REPORTS (FSRs)

Recipients of Federal funds are required to complete a Financial Status Report (FSR) to report the status of funds for grants or assistance agreements. The office of Management and Budget (OMB) has standardized this form so that all Federal agencies do not administratively burden agencies by requiring the filing of various financial reports. The specific requirements relating to preparation of the FSR can be found in OMB Circular A-102. For EPA projects, the report is required annually and is due 90 days after the close of the budget period or the anniversary date of the grant award where multi-year projects are in effect. Listed below are step-by-step requirements for the proper completion of the FSR.

Currently, OMB has two versions of the FSR. The most commonly used form is the Short Form (Form 269 A). The Long Form (Form 269) is used whenever there is program income which is used to offset expenditures against the grants. When this is not the case, the Short Form is to be used. The following instructions, therefore, relate to the Short Form. For those recipients who may need to file the Long Form, the same instructions will apply for the description of the line (not the line number) to be completed. The various lines under block 10 may be different but please refer to the line heading for specific instructions.

Block 1 - Federal Agency and Organizational Element to Which Report is Submitted

This block lists the name of the Federal agency awarding the grant or funding the project. You should insert the following in this block:

U.S. Environmental Protection Agency
Region III

Block 2 - Federal Grant or Other Identifying Number Assigned By Federal Agency

This is the grant or project number assigned by the awarding Federal agencies. It should be located in block one of your assistance agreement or amendment.

Block 3 - Recipient Organization (Name and complete address, including ZIP code)

Enter the complete (Department and division) name, address and zip code of the organization receiving the award.

Block 4 - Employer Identification Number

Enter the employer identification number assigned by the U.S. Internal Revenue

Service.

Block 5 - Recipient Account Number or Identifying Number

This space is reserved for an account number or other identifying number assigned by the recipient.

Block 6 - Final Report

This indicates if the FSR is an interim FSR or a final FSR. Check YES only if this is the last report for the period shown in block eight.

Block 7 - Basis

Recipients should check either CASH or ACCRUAL depending on what type of accounting basis was used in recording expenditures reported on the FSR.

Block 8 - Funding Period

The funding period relates to the project period covering the life of the entire grant, which may span more than one year. The funding period therefore, is the same as the project period shown in block 25 of your EPA Assistance Agreement/Amendment (EPA form 5700).

Block 9 - Period Covered by this Report

This is the current budget period for which you are reporting, usually one year. For multi-year projects, the FSR is required to be filed annually on the anniversary date of the grant award. For example:

Assume: 2 year project period from 7/1/88 to 6/30/90.

1st year: 7/1/88 to 6/30/89 6/30/89 is the anniversary date of the award and the FSR should be filed to cover this period. Block six should be marked "NO" to indicate this is an interim report. It is to be filed within 90 days, by September 30.

2nd year: 7/1/89 to 6/30/90 - 6/30/90 is the ending date of the award and also the end of the 2nd budget period. Block six should be marked "YES" to indicate this is a final report. This report is due within 90 days, by September 30, 1990, and should show cumulative expenditure covering the two-year project period.

Block 10 - Transactions

Information on a recipients expenditures, both the Federal share as well as the recipients share is to be included here. Block 10 is further broken down into specific lines and columns.

Column 1: Previously Reported - If this is the first time you are completing this report, this should be left blank. If you had previously filed an FSR, report the expenditures (by specific line) for each previously filed FSR, which may include the cumulative sum of all previously filed FSRs for this project.

Column 2: This Period - For each specific line, fill out each line for the current expenditures which are those expenditures falling within the current budget period (Block 9).

Column 3: Cumulative - Report for each line the sum of columns 1 and 2. This is the cumulative project expenditures to date.

Line 10 a - Total Outlays - These are the total allowable expenditures consisting of both the Federal share as well as the recipient share of project expenditures. If the recipients share is provided in the form of in-kind services as match, the value of these in-kind contributions must be reported here. For further information, look on the back of the FSR for instructions.

Line 10 b - Recipient Share of Outlays

Line 10 c - Federal Share of Outlays

These lines are used to report the Federal share and recipient share of expenditures. The sum of lines 10 b and 10 c must equal the amount shown on line 10 a. As a rule, if the award calls for match, multiply the matching ratio* by the amount shown on line 10 a. For example:

Line 10 a -	Total Outlays	\$100,000
Line 10 b -	Recipient Share at 10%	\$ 10,000
Line 10 c -	Federal Share at 90%	\$ 90,000

*Actual matching ratio is the ratio of actual Federal (EPA) or actual Recipient Share to the Total Outlay. It is important to note that the actual Federal ration (line 10 c amount divided by line 10 a amount) must be less than or equal to the budgeted Federal ratio as stated on the award document budget.

Line 10 d - Total Unliquidated Obligations - Report here the total amount of all unliquidated obligations, including unliquidated obligations to subgrantees and contractors, An unliquidated obligation (funds obligated or encumbered) represents a setting aside of funds for a specific purpose or service that has been ordered or started, but no expenditure has been made. When the expenditure is made, the unliquidated obligation is then liquidated.

Federal regulations mandate that any unliquidated obligation be liquidated within 90 days. Therefore, for a final FSR, there can be no unliquidated obligations since the 90-day period allowed for liquidating the obligation corresponds with the 90 days allowed to file the FSR.

Line 10 e - Recipient Share of Unliquidated Obligations -

Line 10 f - Federal Share of Unliquidated Obligations-

These lines are used to report the recipient's and Federal share of unliquidated obligations reported on line 10 d. As a rule, if the award calls for match, multiply the matching ratio by the amount shown on line 10 d. For example:

Line 10 d -	Total Unliquidated Obligation	\$10,000
Line 10 e -	Recipient Share of Unliquidated Obligation at 10%	\$ 1,000
Line 10 f -	Federal Share of Unliquidated obligation at 90%	\$ 9,000

Line 10 g - Total Federal Share (Sum of lines c and f) - The amount to be reported on line 10 g is the sum of the Federal share of outlays from line 10 c and the Federal share of unliquidated obligations on line 10 f.

Line 10 h - Total Federal Funds Authorized for this Funding Period - The amount to be reported here is the cumulative amount of Federal funds authorized (your grant award), and consists of the original amount awarded and any subsequent amendments. This amount is usually found in block 30 of your latest EPA Assistance Agreement/Amendment. The latest amendment will note what amounts were previously awarded and show the amended total. The amended total is therefore the total Federal funds authorized for the project.

Line 10 i - Unobligated Balance of Federal Funds (Line h minus line g) - The unobligated balance represents the difference between the Federal funds authorized (line 10 h) and the Federal share of outlays and obligations (line 10 g).

This amount represents the unexpended grant funds.

Block 11 - Indirect Expense

Indirect expenses may be included as a budget item in your grant award. If they are not included in your approved budget, and there is no condition addressing indirect costs at a future point in time, this line should be left blank or annotated "NA".

If indirect costs are included in the approved grant budget, they may be included in the calculation of the recipient's total expenditures (outlays). You must also check for grant conditions which specifically address indirect costs and how they may be claimed. Many grants have conditions which do not allow a recipient to claim indirect costs unless a valid and current Indirect Cost Negotiation Agreement has been negotiated between the recipient and its (Federal) cognizant agency.

If the Indirect Cost Agreement covers a specific period of time and the grant period extends later than the specific period of time covered by the agreement, the recipient may only claim indirect costs up to the date covered by the Negotiation Agreement. When completing line 11, the recipient must therefore check both the grant to determine if any special conditions exist with respect to indirect cost, and also to the most recent Indirect Cost Negotiation Agreement they received from their cognizant agency.

Line 11 a - Type of Rate - (Place "X" in the appropriate box) If the recipient has an approved indirect cost rate supported by an approved Negotiation Agreement, this will indicate what type of rate has been approved, i.e., rates may be provisional, predetermined, final or fixed. You should note that it is also possible to have different types of rates covering different periods, such as a final rate for one period and a fixed rate for another period. The type of rate is usually determined by agreement between the recipient and the cognizant agency. The period for which the rate is in effect is usually the recipient's fiscal year.

PLEASE NOTE: In many instances, the recipient's indirect cost rates, which are determined on the recipient's fiscal year do not correspond to the EPA grant or budget periods. When this occurs, a separate calculation is required to show the approved rates, the bases against which they were applied and for what time period the rate applies. To this end, we have developed a worksheet along with an example to assist the recipient organization in calculating the correct amount of indirect costs. Please refer to the examples at the end of these instructions.

Line 11 b - Rate - Enter here the indirect cost rate in effect for this grant or budget period as approved in your negotiation agreement. See the instructions on the back of the FSR that may apply if more than one rate was in effect for the grant or budget period. If you need more space to do a calculation, you may attach a sheet to show your calculation. We encourage you to use the Indirect Cost Worksheet we have provided. Although this particular form is not required, it is required that

you show the calculation in some format which shows the various rates, bases, and periods of time, etc. as to how the indirect costs were calculated.

Line 11 c - Base - This is your indirect cost base. The base to be used for calculating indirect costs will be specified in the negotiation agreement. In most instances, the base will be salaries and wages, but other bases may include total direct cost or direct cost minus equipment. The base which is used for calculating indirect cost is agreed upon with the recipient's cognizant agency and this point is considered when developing a budget for indirect cost when the grant is being awarded.

Line 11 d - Total Amount - This is the amount of the total indirect costs calculated by multiplying the approved rate(s) by the approved base(s). The total amount of indirect costs is INCLUDED in the recipients determination of outlays reported on line 10 a; it is not IN ADDITION TO the outlays reported.

Line 11 e - Federal Share - This is the Federal share of the total indirect costs. If match is required for this project, the Federal share is that percentage of the total that the Federal Government is responsible for. For example:

Line 11 d - Total Amount (of Indirect Costs)	\$10,000
Line 11 e - Federal Share at 90%	\$9,000

The recipient share of 10% is not reported but would be \$1,000.

Please note that Actual share percentages are used for this computation.

Block 12 - Remarks

Any pertinent explanations, footnotes or other necessary information required by EPA or to explain extraordinary circumstances or calculations can be inserted in block 12.

Block 13 - Certification

This is the certification by an authorized official of the recipient organization that the information reported is correct and that the outlays and unliquidated obligations are for the specific purposes set forth in the grant award documents. While the information required is self-explanatory, it is important to note that an ORIGINAL SIGNATURE is required. EPA cannot approve an FSR with a Xeroxed signature or cannot approve a faxed FSR. Copies of FSRs or faxed FSRs may be submitted for review, however, an FSR with an original signature must be submitted. You should also date the report and type in the name and title, as well as the phone number of the person preparing the report in case that person needs to be contacted for further information or clarifications regarding the FSR.

EXAMPLE

We have provided the following example of how to prepare a Financial Status Report (FSR). The FSR provides a financial summary of the costs charged to a particular project. The numerical notations we have made correspond to the 15 "Instructions for Example" footnotes in order to walk the individual through the various stages in the preparation of the FSR.

ASSUMPTIONS:

For our example, we will make the following assumptions:

1. The grant period is on the EPA fiscal year October 1, 1989 to September 30, 1990
2. The recipients fiscal year ends June 30 each year.
3. The EPA Assistance Agreement authorized Federal funds of \$175,000.
4. Total project funds budgeted were \$194,445 of which 90% or \$175,000 were EPA funds and 10% or \$19,445 were recipient funds.
5. The recipient's latest indirect cost negotiation agreement showed that indirect cost rates are approved for several of the recipients fiscal year.

PREPARATION OF THE FINANCIAL STATUS REPORT

Our example consists of four exhibits:

1. Financial Status Report - a completed FSR using the assumptions referenced above.
2. Summary of Project Costs - a supporting schedule prepared from the recipient agency's accounting records using the cost categories established in the EPA Assistance Agreement.
3. Worksheet for Calculation of Indirect Costs - a breakdown of the indirect cost calculation required because there were 2 different indirect cost rates covering the period of the EPA Assistance Agreement.
4. Negotiation Agreement - an example of an indirect cost negotiation agreement for which reference to the approved indirect cost rates is provided.



INSTRUCTIONS FOR EXAMPLE

1. Using the Summary of Project Costs (Exhibit 2), the individual preparing the FSR should summarize the total direct project costs into similar categories as referenced in the EPA Assistance Agreement. For our example, we note that EPA uses eight standard categories for direct costs. The approved budget will also use these categories.
2. We have made an assumption (Assumption # 4) that this grant requires a recipient contribution of 10% of the total costs of the grant. Columns two and three have broken down the cost categories to show both the Federal share at 90% and the Recipient share at 10%.
3. Category # 10 - Indirect Costs -- Since the recipient had more than one indirect cost rate covering the period of the EPA Assistance Agreement, a separate calculation of the indirect costs was required. The Worksheet for Calculation of Indirect Costs (Exhibit 3) was prepared to show the different rates in effect, the period of time they were in effect, and the bases against which the indirect cost rates were applied.
4. The Worksheet for Calculation of Indirect Costs shows that there are two periods for which different indirect cost rates were approved. Assumptions # 1 and 2 indicate that the EPA Assistance Agreement period is different from the Recipient's fiscal year.
5. The Indirect Cost Negotiation Agreement (Exhibit 4) shows the type of rates, effective periods for the rate, the different rates and the indirect cost base.
6. In our example, since the grant period is from 10/1/89 to 9/30/90, an indirect cost rate of 23.5% will apply to the first nine months, and an indirect cost rate of 25.0% will apply to the last three months of the grant period.
7. The Negotiation Agreement indicates that the indirect cost BASE is direct salaries and wages.
8. The recipients accounting records, as well as the Summary of Project Costs, shows that direct salaries and wages equal \$100,000. However, this must be broken out into the two periods, as shown below.

Total Direct Salaries and Wages \$100,000

Period 1 - 10/1/89 to 6/30/90 = \$70,000

Period 2 - 7/1/90 to 9/30/90 = \$30,000

9. The different indirect cost rates were then applied to the bases.

10. The total indirect costs for the grant period (10/1/89 to 9/30/90) were summarized. Then, the Federal share at 90% and the Recipient share at 10% were calculated.
11. The calculated indirect costs were then included on the Summary of Project Costs on line 10.
12. The Summary of Project Costs were calculated for all cost categories, as well as the Federal share at 90% and the Recipient share at 10%.
13. Using the Summary of Project Costs as the primary source document, the Financial Status Report was then prepared.
14. Assumption # 3 indicates that EPA approved \$175,000 in Federal funds for this project. This was taken directly from the EPA Assistance Agreement cover sheet.
15. The Unobligated Balance of Federal Funds (line 10 I) shows \$9,445 of unobligated Federal funds. This represents the difference between the Federal funds authorized and the Federal share of expenditures.

EXAMPLE

(13)

FINANCIAL STATUS REPORT

(Short Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted U.S. Environmental Protection Agency - Region III		2. Federal Grant or Other Identifying Number Assigned By Federal Agency X-001234-90		OMB Approval No. 0348-0039	Page 1	of pages
3. Recipient Organization (Name and complete address, including ZIP code) Agency full name and address - include division/section						
4. Employer Identification Number Your IRS number		5. Recipient Account Number or Identifying Number For your reference - your #		6. Final Report <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		7. Basis <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Funding/Grant Period (See Instructions) From: (Month, Day, Year) 10-1-89		To: (Month, Day, Year) 9-30-90		9. Period Covered by this Report From: (Month, Day, Year) 10-1-89		To: (Month, Day, Year) 9-30-90
10. Transactions:				I Previously Reported	II This Period	III Cumulative
a. Total outlays						\$ 183,950 (13)
b. Recipient share of outlays						\$ 18,395 (13)
c. Federal share of outlays						\$ 165,555 (13)
d. Total unliquidated obligations						-0-
e. Recipient share of unliquidated obligations						-0-
f. Federal share of unliquidated obligations						-0-
g. Total Federal share (Sum of lines c and f)						\$ 165,555
h. Total Federal funds authorized for this funding period						\$ 175,000 (14)
i. Unobligated balance of Federal funds (Line h minus line g)						\$ 9,445 (15)
11. Indirect Expense						
a. Type of Rate (Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input checked="" type="checkbox"/> Final <input type="checkbox"/> Fixed						
b. Rate **		c. Base **		d. Total Amount \$23,950		e. Federal Share \$21,555
12. Remarks. Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation. ** See attached Worksheet for Calculation of Indirect Costs Per grant agreement - Federal Share = 90 % ; Recipient Share = 10 %						
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.						
Typed or Printed Name and Title Your name				Telephone (Area code, number and extension) (xxx) xxx-xxxx		
Signature of Authorized Certifying Official MUST HAVE ORIGINAL SIGNATURE - NO XEROX				Date Report Submitted Date signed		

Previous Editions not Usable

EXAMPLE

Standard Form 269A (REV 4-88)
Prescribed by OMB Circulars A-102 and A-110

EXHIBIT 1

SUMMARY OF PROJECT COSTS

AGENCY: Your AgencyCONTACT PERSON: Your Name PHONE: (xxx) xxx-xxxxGRANT #: X-001234-90BUDGET PERIOD: 10 / 1 / 89 THROUGH: 9 / 30 / 90

CATEGORY	TOTAL COSTS	FEDERAL SHARE 90 % (2)	RECIPIENT SHARE 10 % (2)
1 - Personnel	\$ 100,000 (8)	\$ 90,000	\$ 10,000
2 - Fringe Benefits	\$ 15,000	\$ 13,500	\$ 1,500
3 - Travel	\$ 20,000	\$ 18,000	\$ 2,000
4 - Equipment	\$ 15,000	\$ 13,500	\$ 1,500
5 - Supplies	\$ 1,000	\$ 900	\$ 100
6 - Contractual	\$ 7,000	\$ 6,300	\$ 700
7 - Construction	\$ -0-	\$ -0-	\$ -0-
8 - Other	\$ 2,000	\$ 1,800	\$ 200
(1) 9 - Total Direct Costs	\$ 160,000	\$ 144,000	\$ 16,000
10 - Indirect Costs	\$ 23,950 (10)	\$ 21,555	\$ 2,395
(12) 11 - Total Costs	\$ 183,950 (11)	\$ 165,555 (11)	\$ 18,395 (11)
(2) 12 - Federal Share 90 %	\$ 165,555	<u>165,555</u>	
13 - Recipient Share 10 % /1	\$ 18,395		<u>18,395</u>

REMARKS: /1 - Per grant agreement: Federal Share = 90%

Recipient Share = 10%

EXAMPLE

③

WORKSHEET FOR CALCULATION OF INDIRECT COSTS

AGENCY: Your AgencyCONTACT PERSON: Your Name PHONE: area code & #GRANT #: X-001234-90GRANT PERIOD: 10 / 1 / 89 THROUGH: 9 / 30 / 90

DESCRIPTION	④ (A) PERIOD 1 10/1/89 to 6/30/90	④ (B) PERIOD 2 7/1/90 to 9/30/90	(C) TOTAL 10/1/89 to 9/30/90
Type of Indirect Cost Rate e.g. Fixed, Final, etc.	Final	Fixed	
Negotiation Agreement Date	1/29/90	1/29/90	
Fiscal Period of Indirect Cost Rate - FYE	FYE 6/30/90	FYE 6/30/91	*****
Indirect Cost Rate	⑥ 23.5 %	⑥ 25.0 %	
Indirect Cost Base	\$ 70,000 ⑧	\$ 30,000 ⑧	⑧ \$ 100,000 /1
Indirect Cost - Total Amount	\$ 16,450 ⑨	\$ 7,500 ⑨	\$ 23,950 ⑩
Federal Share - <u>90</u> %	\$ 14,805	\$ 6,750	\$ 21,555
State Share - <u>10</u> % /2	\$ 1,645	\$ 750	\$ 2,395

REMARKS: /1 - Total Salaries & Wages (Base) was \$100,000

This was broken out into: 10/1/89 to 6/30/90 = \$70,000

7/1/90 to 9/30/90 = \$30,000

/2 - Per grant agreement: Federal Share = 90%

Recipient Share = 10%

EXAMPLE

EXHIBIT 3

EXAMPLE

⑤

OMB CIRCULAR A-87 COGNIZANT AGENCY
NEGOTIATION AGREEMENT

Your Agency - Name
 Your Agency - Address
 Your Agency - Location

Page 1 of 2
 Date: January 29, 1990
 Filing Ref: This Updates
 Agreement Dated
 August 15, 1989

The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Office of management and Budget Circular A-87 applies, subject to the limitations contained in the Circular and in Section II, A below.

SECTION I: RATES

Type	Effective Period		Rate	Base
	From	To		
Final	7/1/88 to 6/30/89		22.3%	(a)
Final	7/1/89 to 6/30/90		23.5% ⑥	(a) ⑦
Fixed	7/1/90 to 6/30/91		25.0% ⑥	(a) ⑦
Fixed	7/1/91 Until Amended		25.0%	(a)

Basis for Application

⑦ (a) Direct Salaries and Wages

SECTION II: GENERAL

All other information and standard language would be included in this section. This section would be followed by the signatures to signify acceptance of this negotiation agreement by representatives of the cognizant agency and recipient organization.

EXAMPLE

FINANCIAL STATUS REPORT

(Short Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned By Federal Agency		OMB Approval No. 0348-0039	Page	of
3. Recipient Organization (Name and complete address, including ZIP code)						
4. Employer Identification Number		5. Recipient Account Number or Identifying Number		6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No	7. Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
8. Funding/Grant Period (See Instructions) From: (Month, Day, Year)		To: (Month, Day, Year)		9. Period Covered by this Report From: (Month, Day, Year)		To: (Month, Day, Year)
10. Transactions:				I Previously Reported	II This Period	III Cumulative
a. Total outlays						
b. Recipient share of outlays						
c. Federal share of outlays						
d. Total unliquidated obligations						
e. Recipient share of unliquidated obligations						
f. Federal share of unliquidated obligations						
g. Total Federal share (Sum of lines c and f)						
h. Total Federal funds authorized for this funding period						
i. Unobligated balance of Federal funds (Line h minus line g)						
11. Indirect Expense		a. Type of Rate (Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed				
		b. Rate	c. Base	d. Total Amount	e. Federal Share	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.						
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.						
Typed or Printed Name and Title				Telephone (Area code, number and extension)		
Signature of Authorized Certifying Official				Date Report Submitted		

Previous Editions not Usable

Standard Form 269A (REV 4-88)
Prescribed by OMB Circulars A-102 and A-110

SUMMARY OF PROJECT COSTS

AGENCY: _____

CONTACT PERSON: _____ PHONE: () _____

GRANT #: _____

BUDGET PERIOD: ____/____/____ THROUGH: ____/____/____

CATEGORY	TOTAL COSTS	FEDERAL SHARE ____%	RECIPIENT SHARE ____%
1 - Personnel	\$	\$	\$
2 - Fringe Benefits	\$	\$	\$
3 - Travel	\$	\$	\$
4 - Equipment	\$	\$	\$
5 - Supplies	\$	\$	\$
6 - Contractual	\$	\$	\$
7 - Construction	\$	\$	\$
8 - Other	\$	\$	\$
9 - Total Direct Costs	\$	\$	\$
10 - Indirect Costs	\$	\$	\$
11 - Total Costs	\$	\$	\$
12 - Federal Share ____%	\$		
13 - Recipient Share ____%	\$		

REMARKS: _____

WORKSHEET FOR CALCULATION OF INDIRECT COSTS

AGENCY: _____

CONTACT PERSON: _____ PHONE: _____

GRANT #: _____

GRANT PERIOD: ____/____/____ THROUGH: ____/____/____

DESCRIPTION	(A) PERIOD 1	(B) PERIOD 2	(C) TOTAL
Type of Indirect Cost Rate e.g. Fixed, Final, etc.			
Negotiation Agreement Date			
Fiscal Period of Indirect Cost Rate - FYB			*****
Indirect Cost Rate	%	%	
Indirect Cost Base	\$	\$	\$
Indirect Cost - Total Amount	\$	\$	\$
Federal Share - _____%	\$	\$	\$
State Share - _____%	\$	\$	\$

REMARKS: _____
